

# Audit Completion Document

Company Name: SR and Co.

Balance Sheet Date: 30 Jan 2026

Completed By: Partner1

Date: 30 Jan 2026

SubPoint	Remarks	Workpaper Ref
01. Significant issue(s) involving selection, application, and consistency of accounting principles (including disclosures)		
02. Results of procedures indicating a need for significant modification of planned procedures: material misstatements (including omissions in the financial statements): significant deficiencies or material weaknesses in internal control		
a. Facts giving rise to the matters	This workpaper has all the points covered.	Sales
b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)	This workpaper has all the points covered.	Sales
d. Final resolution and basis for conclusion		
03. Accumulated misstatements and evaluation of uncorrected misstatements, including relevant quantitative and qualitative factors		
a. Facts giving rise to the misstatement(s), including relevant quantitative and qualitative factors	This workpaper has all the points covered.	Loan and Bank
b. Actions taken and evidence obtained to address the misstatements (including relevant professional literature and consultations)	This workpaper has all the points covered.	Loan and Bank
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)	This workpaper has all the points covered.	Loan and Bank
d. Final resolution and basis for conclusion	This workpaper has all the points covered.	Loan and Bank
04. Circumstances that caused significant difficulty in applying auditing procedures		
a. Facts giving rise to the circumstances		
b. Actions taken and evidence obtained to address the circumstances (including relevant professional literature and consultations)		

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c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
05. Significant changes in the auditor's risk assessments, including risks that were not previously identified, and modifications or additions to audit procedures due to such changes		
a. Facts giving rise to the changes		
b. Actions taken and evidence obtained to address the changes (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
06. Risks of material misstatement determined to be significant risks and the results of auditing procedures in response to such risks		
a. Facts giving rise to the significant risks		
b. Actions taken and evidence obtained to address the significant risks (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
07. Other significant findings or issues, including any significant unusual transactions		
a. Facts giving rise to the findingsGoissuesGosignificant unusual transactions	This workpaper has all the points covered.	Related Party Worksheet
b. Actions taken and evidence obtained to address the findingsGoissuesGosignificant unusual transactions c (including relevant professional literature and consultations)	This workpaper has all the points covered.	Related Party Worksheet
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)	This workpaper has all the points covered.	Related Party Worksheet
d. Final resolution and basis for conclusion		

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08. Other matters that could result in modification of the audit report		
a. Facts giving rise to the matters		
b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
09. Other issues resulting in consultations		
a. Facts giving rise to the consultation		
b. Nature and the scope of the consultation		
c. Actions taken and evidence obtained to address the issue resulting in the consultation		
d. Reasoning process used to formulate the conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
e. Final resolution, basis for conclusion, and how the conclusions were implemented		
10. Significant findings or issues identified during the reviews of interim financial information: [ ]		
a. Facts giving rise to the interim findingsGoissues		
b. Actions taken and evidence obtained to address the interim findingsGoissues (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
11. Disagreements among members of the engagement team or with others consulted about final conclusions reached on significant accounting or auditing matters, including the basis for the final resolution		
a. Facts giving rise to the disagreements, along with identification of engagement team members with opposing views		
b. Actions taken and evidence obtained to		

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address the disagreements (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		